

INSTRUCTIONS

FOR KENTUCKY TAX REGISTRATION APPLICATION

FOR WITHHOLDING, CORPORATION, SALES AND USE TAXES,
AND MOTOR VEHICLE TIRE FEE

INTRODUCTION

This form will allow you to apply for: (1) employer's Kentucky withholding, (2) corporation income and license, (3) sales and use, and (4) motor vehicle tire fee. This form **does not** include registration for Unemployment Insurance or Workers' Compensation Insurance. Contact the Business Information Clearinghouse toll free at 1-800-626-2250 (In Kentucky) or (502) 564-4252 (Outside Kentucky) to obtain information on these taxes.

Sections A, E and F of the application must be completed by all applicants.

SECTION A—GENERAL INFORMATION

Question 2—Tax(es) for Which Registration is Applied

EMPLOYER'S KENTUCKY WITHHOLDING TAX:

Every employer incorporated in Kentucky, doing business in Kentucky or subject to the jurisdiction of Kentucky in any manner and making payments of wages subject to withholding shall deduct, withhold and pay to the Department of Revenue the Kentucky income tax required to be withheld. Generally, officers of a corporation, including S corporations, are considered to be employees for purposes of withholding.

Note: *Withholding registration covers only Kentucky individual income tax required to be withheld by employers; this registration does not include withholding on wages for a local tax. Contact the appropriate local authority for information and registration.*

SALES AND USE TAX: Every person must have a permit who sells at retail or wholesale; rents or leases tangible personal property to consumers; purchases property for resale; charges taxable admissions; rents lodgings to transients; sells water, gas or electricity or furnishes sewer or communications services. Any salesman or manufacturer's agent, who solicits orders for a nonresident seller not registered in Kentucky, or any person engaged in business in Kentucky is required to register and collect use tax under KRS 139.340 must obtain a permit.

Resident nonprofit, charitable, religious and educational (except as noted below) institutions that qualify as exempt purchasers must also obtain a permit if they regularly make sales to consumers.

Note: *Sales tax does not apply to sales made by elementary or secondary schools or by nonprofit clubs or groups sponsored by or affiliated with elementary and secondary schools, provided that the proceeds from the sales are used solely for the benefit of the students of the schools. These organizations are not required to obtain a permit.*

Any person buying a business may incur a tax liability on the purchase of the business assets or become personally liable for the prior sales tax liability of the seller. It may be necessary for the purchaser to withhold a portion of the sales price until verification has been furnished by the seller that tax liabilities have been paid or do not exist. Therefore, it is important that anyone purchasing a business obtain a copy of Kentucky Revised Statutes 139.670 and 139.680 to determine his/her responsibility and potential liability in such transactions. Copies are available at www.revenue.ky.gov, by writing the Department of Revenue, Sales Tax Section, P.O. Box 1274, Frankfort, Kentucky 40602-1274, by calling (502) 564-5170 or by contacting any Kentucky taxpayer service center listed in these instructions.

CONSUMER'S USE TAX: Persons not engaged in making sales but who regularly purchase tangible personal property for use in business operations from out-of-state sellers not registered for collection of Kentucky sales and use tax should obtain a consumer's registration account number. This account is to be used to report and pay the applicable use tax on such purchases directly to the Department of Revenue. Examples of such business operations are: construction contractors, cleaners, advertising agencies, launderers, radio and TV stations, TV cable companies, funeral homes, plumbing, heating and air conditioning contractors, lawyers, accountants and other professional service providers.

CORPORATION INCOME AND LICENSE TAX:

Corporations required to obtain an account number are those corporations: (a) organized under the laws of this state, (b) having their commercial domicile in this state and (c) every foreign corporation owning or leasing property in this state, having one or more individuals employed or subject to unemployment insurance tax in this state. Banks and trust companies, insurance companies, building and loan associations, corporations exempted by Internal Revenue Code Section 501 and religious, educational, charitable and like corporations not conducted for profit are not required to register for corporation income and license

tax. Public service companies subject to ad valorem tax (KRS 136.120) are exempt from Kentucky license tax. However, such companies are required to register for corporation income tax purposes.

Note to Corporations Exempt from Federal Income Taxation: Corporations which are exempt from federal income taxation under Section 501 of the Internal Revenue Code must complete Section A and answer questions 1—3 in Section D. A copy of the determination of exemption letter issued by the IRS must be attached to the application.

Question 9—NAICS

Enter your primary NAICS code. The North American Industry Classification System (NAICS) is used to classify a business based on the activity that produces the largest percentage of "total receipts." If Internet access is available, visit www.census.gov/epcd/www/naicstab.htm to view listings of classification codes. If you do not have Internet access, a shortened list of NAICS codes is included for review. You must provide a brief description of the nature of the business performed in Kentucky.

SECTION C—SALES AND USE TAX

Question 4—Tire Sales

MOTOR VEHICLE TIRE FEE: Retail businesses which sell new tires for motor vehicles are subject to the Motor Vehicle Tire Fee of \$1 per tire. For more information, contact the Miscellaneous Excise Tax Section, Department of Revenue, Station 62, Frankfort, Kentucky 40620, or call (502) 564-6823. *If you are required to register for this fee, mark question 4 in Section C of the application "Yes."*

SECTION D—CORPORATION

Question 4—Affiliated Group

An affiliated group includes any corporation that owns directly or indirectly 80 percent or more of the voting stock of any other member of the group or any member of the group whose voting stock is owned 80 percent or more directly or indirectly by any one or more members of the group.

SECTION F—RESPONSIBLE PARTY

All applicants must complete this section. Include the full title in the appropriate column. If the responsible party is a managing partner of an LLP or a managing member of an LLC, make sure that "managing" is included before partner or member.

TAXPAYER ASSISTANCE

Assistance in completing this form may be obtained by calling the Department of Revenue at **(502) 564-3306** or one of the following Kentucky taxpayer service centers.

Ashland

(606) 920-2037

Bowling Green

(270) 746-7470

Central Kentucky (Frankfort)

(502) 564-4581 (Taxpayer Assistance)

Corbin

(606) 528-3322

Hopkinsville

(270) 889-6521

Louisville

(502) 595-4512

Northern Kentucky (Florence)

(859) 371-9049

Owensboro

(270) 687-7301

Paducah

(270) 575-7148

Pikeville

(606) 433-7675

Mail completed application to:

Kentucky Department of Revenue

P.O. Box 299

Frankfort, Kentucky 40602-0299

TAXPAYER OMBUDSMAN

If you have any complaints, problems or questions regarding your rights as a Kentucky taxpayer, you may call the Office of Taxpayer Ombudsman at (502) 564-7822 or write to the Ombudsman at P.O. Box 930, Frankfort, Kentucky 40602-0930.

Kentucky Department of Revenue Mission Statement

The mission of the Kentucky Department of Revenue is to . . .

Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.

* * * * *

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

NAICS Code

This list of principal business activities is designed to classify an entity by the type of activity in which it is engaged. These principal business activity descriptions are based on the North American Industry Classification System. Using the list of activities below, determine from which activity the company derives the largest percentage of its “total receipts.” If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes. **Enter the code, from this list, of your principal business activity in the section of the application titled “NAICS Code.”** If internet access is available, visit www.census.gov/epcd/www/naicstab.htm to view listings of classification codes.

AGRICULTURE, FORESTRY, FISHING AND HUNTING		Heavy and Civil Engineering Construction		Wood Product Manufacturing		332510 Hardware Mfg	
Crop Production		237100 Utility System Construction		321110 Sawmills & Wood Preservation		332610 Spring & Wire Product Mfg	
111100 Oilseed & Grain Farming		237210 Land Subdivision		321210 Veneer, Plywood, & Engineered Wood Product Mfg		332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg	
111210 Vegetable & Melon Farming (including potatoes & yams)		237310 Highway, Street, & Bridge Construction		321900 Other Wood Product Mfg		332810 Coating, Engraving, Heat Treating, & Allied Activities	
111300 Fruit & Tree Nut Farming		237990 Other Heavy & Civil Engineering Construction		Paper Manufacturing		332900 Other Fabricated Metal Product Mfg	
111400 Greenhouse, Nursery, & Floriculture Production		Specialty Trade Contractors		322100 Pulp, Paper, & Paperboard Mills		Machinery Manufacturing	
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)		238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)		322200 Converted Paper Product Mfg		333100 Agriculture, Construction, & Mining Machinery Mfg	
Animal Production		238210 Electrical Contractors		Printing and Related Support Activities		333200 Industrial Machinery Mfg	
112111 Beef Cattle Ranching & Farming		238220 Plumbing, Heating, & Air-Conditioning Contractors		323100 Printing & Related Support Activities		333310 Commercial & Service Industry Machinery Mfg	
112112 Cattle Feedlots		238290 Other Building Equipment Contractors		Petroleum and Coal Products Manufacturing		333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	
112120 Dairy Cattle & Milk Production		238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)		324110 Petroleum Refineries (including integrated)		333510 Metalworking Machinery Mfg	
112210 Hog & Pig Farming		238900 Other Specialty Trade Contractors (including site preparation)		324120 Asphalt Paving, Roofing & Saturated Materials Mfg		333610 Engine, Turbine & Power Transmission Equipment Mfg	
112300 Poultry & Egg Production		MANUFACTURING		324190 Other Petroleum & Coal Products Mfg		333900 Other General Purpose Machinery Mfg	
112400 Sheep & Goat Farming		Food Manufacturing		Chemical Manufacturing		Computer and Electronic Product Manufacturing	
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)		311110 Animal Food Mfg		325100 Basic Chemical Mfg		334110 Computer & Peripheral Equipment Mfg	
112900 Other Animal Production		311200 Grain & Oilseed Milling		325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg		334200 Communications Equipment Mfg	
Forestry and Logging		311300 Sugar & Confectionery Product Mfg		325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg		334310 Audio & Video Equipment Mfg	
113110 Timber Tract Operations		311400 Fruit & Vegetable Preserving & Specialty Food Mfg		325410 Pharmaceutical & Medicine Mfg		334410 Semiconductor & Other Electronic Component Mfg	
113210 Forest Nurseries & Gathering of Forest Products		311500 Dairy Product Mfg		325500 Paint, Coating, & Adhesive Mfg		334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg	
113310 Logging		311610 Animal Slaughtering and Processing		325600 Soap, Cleaning Compound & Toilet Preparation Mfg		334610 Manufacturing & Reproducing Magnetic & Optical Media	
Fishing, Hunting and Trapping		311710 Seafood Product Preparation & Packaging		325900 Other Chemical Product & Preparation Mfg		Electrical Equipment, Appliance and Component Manufacturing	
114110 Fishing		311800 Bakeries & Tortilla Mfg		Plastics and Rubber Products Manufacturing		335100 Electric Lighting Equipment Mfg	
114210 Hunting & Trapping		311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)		326100 Plastics Product Mfg		335200 Household Appliance Mfg	
Support Activities for Agriculture and Forestry		Beverage and Tobacco Product Manufacturing		326200 Rubber Product Mfg		335310 Electrical Equipment Mfg	
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)		312110 Soft Drink & Ice Mfg		Nonmetallic Mineral Product Manufacturing		335900 Other Electrical Equipment & Component Mfg	
115210 Support Activities for Animal Production		312120 Breweries		327100 Clay Product & Refractory Mfg		Transportation Equipment Manufacturing	
115310 Support Activities for Forestry		312130 Wineries		327210 Glass & Glass Product Mfg		336100 Motor Vehicle Mfg	
MINING		312140 Distilleries		327300 Cement & Concrete Product Mfg		336210 Motor Vehicle Body & Trailer Mfg	
211110 Oil & Gas Extraction		312200 Tobacco Manufacturing		327400 Lime & Gypsum Product Mfg		336300 Motor Vehicle Parts Mfg	
212110 Coal Mining		Textile Mills and Textile Product Mills		327900 Other Nonmetallic Mineral Product Mfg		336410 Aerospace Product & Parts Mfg	
212200 Metal Ore Mining		313000 Textile Mills		Primary Metal Manufacturing		336510 Railroad Rolling Stock Mfg	
212310 Stone Mining & Quarrying		314000 Textile Product Mills		331110 Iron & Steel Mills & Ferroalloy Mfg		336610 Ship & Boat Building	
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying		Apparel Manufacturing		331200 Steel Product Mfg from Purchased Steel		336990 Other Transportation Equipment Mfg	
212390 Other Nonmetallic Mineral Mining & Quarrying		315100 Apparel Knitting Mills		331310 Alumina & Aluminum Production & Processing		Furniture and Related Product Manufacturing	
213110 Support Activities for Mining		315210 Cut & Sew Apparel Contractors		331400 Nonferrous Metal (except Aluminum) Production & Processing		337000 Furniture & Related Product Manufacturing	
UTILITIES		315220 Men's & Boys' Cut & Sew Apparel Mfg		331500 Foundries		Miscellaneous Manufacturing	
221100 Electric Power Generation, Transmission & Distribution		315230 Women's & Girls' Cut & Sew Apparel Mfg		Fabricated Metal Product Manufacturing		339110 Medical Equipment & Supplies Mfg	
221210 Natural Gas Distribution		315290 Other Cut & Sew Apparel Mfg		332110 Forging & Stamping		339900 Other Miscellaneous Manufacturing	
221300 Water, Sewage & Other Systems		315990 Apparel Accessories & Other Apparel Mfg		332210 Cutlery & Handtool Mfg		WHOLESALE TRADE	
CONSTRUCTION		Leather and Allied Product Manufacturing		332300 Architectural & Structural Metals Mfg		Merchant Wholesalers, Durable Goods	
Construction of Buildings		316110 Leather & Hide Tanning & Finishing		332400 Boiler, Tank & Shipping Container Mfg		423100 Motor Vehicle & Motor Vehicle Parts & Supplies	
236110 Residential Building Construction		316210 Footwear Mfg (including rubber & plastics)					
236200 Nonresidential Building Construction		316990 Other Leather & Allied Product Mfg					

423200	Furniture & Home Furnishings	445120	Convenience Stores	TRANSPORTATION AND WAREHOUSING	Internet Service Providers, Web Search Portals, and Data Processing Services	
423300	Lumber & Other Construction Materials	445210	Meat Markets			
423400	Professional & Commercial Equipment & Supplies	445220	Fish & Seafood Markets	Air, Rail and Water Transportation	518111	Internet Service Providers
423500	Metal & Mineral (except Petroleum)	445230	Fruit & Vegetable Markets		481000	518112
423600	Electrical & Electronic Goods	445291	Baked Goods Stores	482110	518210	Data Processing, Hosting, & Related Services
423700	Hardware, & Plumbing & Heating Equipment & Supplies	445292	Confectionery & Nut Stores	Truck Transportation	Other Information Services	
423800	Machinery, Equipment, & Supplies	445299	All Other Specialty Food Stores		484110	519100
423910	Sporting & Recreational Goods & Supplies	445310	Beer, Wine, & Liquor Stores	484120	FINANCE AND INSURANCE	
423920	Toy & Hobby Goods & Supplies	Health and Personal Care Stores		484200	Depository Credit Intermediation	
423930	Recyclable Materials	446110	Pharmacies & Drug Stores	Transit and Ground Passenger Transportation	522110	Commercial Banking
423940	Jewelry, Watch, Precious Stone, & Precious Metals	446120	Cosmetics, Beauty Supplies, & Perfume Stores		485110	522120
423990	Other Miscellaneous Durable Goods	446130	Optical Goods Stores	485210	522130	Credit Unions
Merchant Wholesalers, Nondurable Goods		446190	Other Health & Personal Care Stores	485310	522190	Other Depository Credit Intermediation
424100	Paper & Paper Products	Gasoline Stations		485320	Nondepository Credit Intermediation	
424210	Drugs & Druggists' Sundries	447100	Gasoline Stations (including convenience stores with gas)	485410	522210	Credit Card Issuing
424300	Apparel, Piece Goods, & Notions	Clothing and Clothing Accessories Stores		Pipeline Transportation	522220	Sales Financing
424400	Grocery & Related Products	448110	Men's Clothing Stores		485510	522291
424500	Farm Product Raw Materials	448120	Women's Clothing Stores	485990	522292	Real Estate Credit (including mortgage bankers & originators)
424600	Chemical & Allied Products	448130	Children's & Infants' Clothing Stores	Scenic & Sightseeing Transportation	522293	International Trade Financing
424700	Petroleum & Petroleum Products	448140	Family Clothing Stores		486000	522294
424800	Beer, Wine, & Distilled Alcoholic Beverages	448150	Clothing Accessories Stores	Support Activities for Transportation	522298	All Other Nondepository Credit Intermediation
424910	Farm Supplies	448190	Other Clothing Stores		488100	Activities Related to Credit Intermediation
424920	Book, Periodical, & Newspapers	448210	Shoe Stores	488210	522300	Activities Related to Credit Intermediation (including loan brokers)
424930	Flower, Nursery Stock, & Florists' Supplies	448310	Jewelry Stores	488300	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	
424940	Tobacco & Tobacco Products	448320	Luggage & Leather Goods Stores	488410	523110	Investment Banking & Securities Dealing
424950	Paint, Varnish, & Supplies	Sporting Goods, Hobby, Book and Music Stores		488490	523120	Securities Brokerage
424990	Other Miscellaneous Nondurable Goods	451110	Sporting Goods Stores	488510	523130	Commodity Contracts Dealing
Wholesale Electronic Markets and Agents and Brokers		451120	Hobby, Toy, & Game Stores	488990	523140	Commodity Contracts Brokerage
425110	Business to Business Electronic Markets	451130	Sewing, Needlework, & Piece Goods Stores	Couriers and Messengers	523210	Securities & Commodity Exchanges
425120	Wholesale Trade Agents & Brokers	451140	Musical Instrument & Supplies Stores		492110	523900
RETAIL TRADE		451211	Book Stores	Warehousing and Storage	Insurance Carriers and Related Activities	
Motor Vehicle and Parts Dealers		451212	News Dealers & Newsstands		492210	524140
441110	New Car Dealers	451220	Prerecorded Tape, Compact Disc, & Record Stores	INFORMATION	524150	Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
441120	Used Car Dealers	General Merchandise Stores			524210	524290
441210	Recreational Vehicle Dealers	452110	Department stores	Publishing Industries	524990	Other Insurance Related Activities
441221	Motorcycle Dealers	452900	Other General Merchandise Stores		511110	Funds, Trust and Other Financial Vehicles
441222	Boat Dealers	Miscellaneous Store Retailers		511120	525100	Insurance & Employee Benefit Funds
441229	All Other Motor Vehicle Dealers	453110	Florists	511130	525910	Open-End Investment Funds (Form 1120-RIC)
441300	Automotive Parts, Accessories, & Tire Stores	453210	Office Supplies & Stationery Stores	511140	525920	Trusts, Estates, & Agency Accounts
Furniture and Home Furnishings Stores		453220	Gift, Novelty, & Souvenir Stores	511190	525930	Real Estate Investment Trusts (Form 1120-REIT)
442110	Furniture Stores	453310	Used Merchandise Stores	511210	525990	Other Financial Vehicles
442210	Floor Covering Stores	453910	Pet & Pet Supplies Stores	Motion Picture and Sound Recording Industries	REAL ESTATE AND RENTAL AND LEASING	
442291	Window Treatment Stores	453920	Art Dealers		512100	Real Estate
442299	All Other Home Furnishings Stores	453930	Manufactured (Mobile) Home Dealers	512200	531110	Lessors of Residential Buildings & Dwellings
Electronics and Appliance Stores		453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	Broadcasting (except Internet)	531114	Cooperative Housing
443111	Household Appliance Stores	Nonstore Retailers			515100	531120
443112	Radio, Television, & Other Electronics Stores	454110	Electronic Shopping & Mail-Order Houses	515210	Internet Publishing and Broadcasting	
443120	Computer & Software Stores	454210	Vending Machine Operators	Internet Publishing and Broadcasting	Telecommunications	
443130	Camera & Photographic Supplies Stores	454311	Heating Oil Dealers		516110	Telecommunications
Building Material and Garden Equipment and Supplies Dealers		454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	Telecommunications	Telecommunications	
444110	Home Centers	454319	Other Fuel Dealers		517000	Telecommunications
444120	Paint & Wallpaper Stores	454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Broadcasting (except Internet)	Telecommunications	
444130	Hardware Stores	General Merchandise Stores			517000	Telecommunications
444190	Other Building Material Dealers	452110	Department stores	Internet Publishing and Broadcasting	Telecommunications	
444200	Lawn & Garden Equipment & Supplies Stores	452900	Other General Merchandise Stores		517000	Telecommunications
Food and Beverage Stores		Miscellaneous Store Retailers		Telecommunications	Telecommunications	
445110	Supermarkets and Other Grocery (except Convenience) Stores	453110	Florists		517000	Telecommunications
		453210	Office Supplies & Stationery Stores	Broadcasting (except Internet)	Telecommunications	
		453220	Gift, Novelty, & Souvenir Stores		517000	Telecommunications
		453310	Used Merchandise Stores	Internet Publishing and Broadcasting	Telecommunications	
		453910	Pet & Pet Supplies Stores		517000	Telecommunications
		453920	Art Dealers	Motion Picture and Sound Recording Industries	Telecommunications	
		453930	Manufactured (Mobile) Home Dealers		517000	Telecommunications
		453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	Broadcasting (except Internet)	Telecommunications	
		Nonstore Retailers			517000	Telecommunications
		454110	Electronic Shopping & Mail-Order Houses	Internet Publishing and Broadcasting	Telecommunications	
		454210	Vending Machine Operators		517000	Telecommunications
		454311	Heating Oil Dealers	Telecommunications	Telecommunications	
		454312	Liquefied Petroleum Gas (Bottled Gas) Dealers		517000	Telecommunications
		454319	Other Fuel Dealers	Broadcasting (except Internet)	Telecommunications	
		454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)		517000	Telecommunications
		General Merchandise Stores		Internet Publishing and Broadcasting	Telecommunications	
		452110	Department stores		517000	Telecommunications
		452900	Other General Merchandise Stores	Telecommunications	Telecommunications	
		Miscellaneous Store Retailers			517000	Telecommunications
		453110	Florists	Broadcasting (except Internet)	Telecommunications	
		453210	Office Supplies & Stationery Stores		517000	Telecommunications
		453220	Gift, Novelty, & Souvenir Stores	Internet Publishing and Broadcasting	Telecommunications	
		453310	Used Merchandise Stores		517000	Telecommunications
		453910	Pet & Pet Supplies Stores	Motion Picture and Sound Recording Industries	Telecommunications	
		453920	Art Dealers		517000	Telecommunications
		453930	Manufactured (Mobile) Home Dealers	Broadcasting (except Internet)	Telecommunications	
		453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)		517000	Telecommunications
		Nonstore Retailers		Internet Publishing and Broadcasting	Telecommunications	
		454110	Electronic Shopping & Mail-Order Houses		517000	Telecommunications
		454210	Vending Machine Operators	Telecommunications	Telecommunications	
		454311	Heating Oil Dealers		517000	Telecommunications
		454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	Broadcasting (except Internet)	Telecommunications	
		454319	Other Fuel Dealers		517000	Telecommunications
		454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Internet Publishing and Broadcasting	Telecommunications	
		General Merchandise Stores			517000	Telecommunications
		452110	Department stores	Telecommunications	Telecommunications	
		452900	Other General Merchandise Stores		517000	Telecommunications

[illegible]